

**March 28, 2017**



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**Oregon Progressive Party  
Position on Bill at 2017  
Session of Oregon Legislature:**

**SB 870: Oppose**

Dear Committee:

The Oregon Progressive Party (OPP) opposes this bill, which eliminates Oregon estate tax on estates of decedents dying after December 31, 2016.

The estate tax is a fair tax on wealth. It is particularly appropriate in light of the fact that estate beneficiaries receive the enormous benefit of stepped-up basis on all capital assets left by the decedent. We suggest eliminating the stepped up basis on all such assets.

**Oregon Progressive Party**

**David Delk**

Chair, Oregon Progressive Party  
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